

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

October 26, 1955

Alcohol and Tobacco Tax Division
Industry Circular No. 55-34

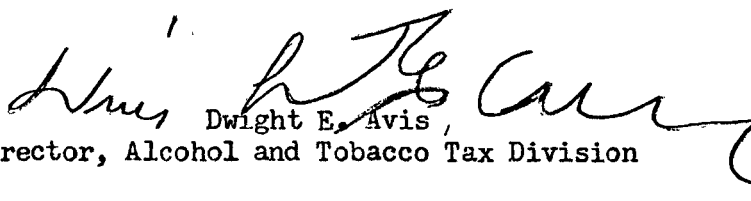
Internal Revenue Tax Stamps for Tobacco Products

Manufacturers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to advise you that internal revenue tobacco products tax stamps of Series 125 will continue to be furnished to District Directors of Internal Revenue for sale or issuance to manufacturers and importers of such products during 1956 who are required to purchase these stamps to denote payment of tax. In other words, the Government series number on such stamps will not be changed to Series 126.

2. This arrangement has been accepted by the National Office of the Internal Revenue Service in order to effect substantial economies in the printing and disposal of tobacco products tax stamps. This arrangement is possible since the Government series number printed on such stamps does not constitute the basis under the Internal Revenue Code of 1954 for determination as to whether claims for redemption of such stamps are timely filed, or whether the stamps are barred from redemption. Under Sections 5705 and 6805 of the Internal Revenue Code of 1954, claims for redemption of tobacco products tax stamps shall be filed within 3 years after the purchase of such stamps from the Government. The provisions of these sections of the Code apply to tobacco products tax stamps purchased on and after January 1, 1955, since the 1954 Code became effective on that date.

3. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis,
Director, Alcohol and Tobacco Tax Division

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